

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 8th September, 2017

No. 412

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 24/2017–State Tax

Dated: 21st August, 2017

NOTIFICATION

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017 and notification No. 21/2017-Central Tax dated 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. number 997 (E), dated the 08th August, 2017, the State Government, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance, Revenue and Expenditure Department vide No. 23/2017–State Tax, dated the 17th August, 2017, namely:-

- (i) in the table,
 - (a) in Sl. No. 1, in column (3), for the figures, letters and word “20th August, 2017”, the figures, letters and word “25th August, 2017” shall be substituted;
 - (b) in Sl. No. 2, in column (4), in item (i), for the figures, letters and word “20th August, 2017”, the figures, letters and word “25th August, 2017” shall be substituted;
 - (c) in Sl. No. 2, in column (4), in item (iii), for the figures, letters and words “21st day of August, 2017”, the figures, letters and words “26th day of August, 2017” shall be substituted;
 - (d) in Sl. No. 3, in column (3), for the figures, letters and word “20th August, 2017”, the figures, letters and word “25th August, 2017” shall be substituted;
 - (ii) in paragraph 2, after the words “electronic credit ledger” occurring before the Explanation, the words, figures and letters “on or before 25th August, 2017” shall be inserted.
2. This notification shall come into force with effect from the date of publication in the Official Gazette.

**Dipa Basnet
Secretary**

**Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**